

Remarks/Arguments:

Amendments

The limitation of claim 44 has been introduced into independent claims 37 and 45, and claim 44 has been canceled. It is submitted that no new matter is introduced by these amendments.

Because claim 44 was an allowable claim, it is submitted that these amendments do not introduce any new questions of patentability. Entry of this amendment is respectfully requested.

Allowable Subject Matter

Allowance of claims 1, 3-14, 16-20, 25-32, and 34-36 is acknowledged with thanks.

Claim 44 was indicated allowable, but was objected to as dependent on a rejected base claim. The limitation of claim 44 has been incorporated into independent claims 37 and 45, and claim 44 canceled.

Rejection under 35 § U.S.C. 102(b)

Claims 37-43 and 45-48 were rejected as anticipated by Yanaka, JP 2002-002135 ("Yanaka").

The limitation of allowable claim 44 has been incorporated into independent claim 37 and independent claims 45, and claim 44 has been canceled. Claims 38-43 and 46-48 are dependent, directly or indirectly, on either claim 37 or claim 45.

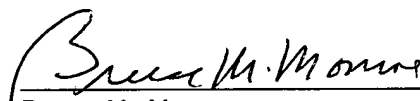
In the statement of reasons for allowance, the Office indicated the applied art did not teach or suggest the limitation of claim 44, preparing the polyurethane compound by reaction of a diisocyanate and a dihydroxy compound wherein the dihydroxy compound comprises about 1-25% of a carboxy functional diol or a mixture of carboxy functional diols. Because claim 44 was an allowable claim and was directly dependent on independent claim 37, it is submitted that the rejection of claims 37-43 has been overcome.

It is also submitted that the rejection of claims 45-48 has been overcome by the incorporation of the limitation of claim 44 into claim 45.

Conclusion

It is respectfully submitted that the claims are in condition for immediate allowance and a notice to this effect is earnestly solicited. The Examiner is invited to phone applicants' attorney if it is believed that a telephonic or personal interview would expedite prosecution of the application.

Respectfully submitted,



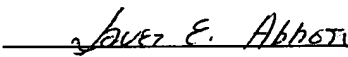
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BMM/jea

Dated: April 19, 2005

The Commissioner for Patents is hereby authorized to charge payment to Deposit Account No. 18-0350 of any fees associated with this communication.

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on: **April 19, 2005**



Janet E. Abbott

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